

**AMENDMENT TO THE CLAIMS**

Please amend the claims as follows:

1. (Canceled.)
2. (New) A method of manufacturing a semiconductor device comprising:
  - forming an amorphous semiconductor island over a first surface of a substrate;
  - and
  - irradiating a laser light toward the amorphous semiconductor island for forming a crystalline semiconductor island,
  - wherein one part of the laser light is irradiated on a first surface of the amorphous semiconductor island,
  - wherein another part of the laser light is transmitted through the substrate and reflected by a reflection plate and transmitted through the substrate again and irradiated on a second surface of the amorphous semiconductor island, and
  - wherein the second surface of the semiconductor island is on an opposite side of the first surface of the semiconductor island.
3. (New) A method according to claim 2, wherein the reflection plate has a diffusion reflection ratio of 50 through 70% with respect to the laser light.
4. (New) A method according to claim 2, further comprising a step of forming a base film over the substrate before the step of irradiating the laser light.
5. (New) A method according to claim 2, wherein the reflection plate has a surface having projections and depressions, where the laser light is reflected.
6. (New) A method according to claim 2, wherein the semiconductor device is incorporated into an electronic appliance selected from the group consisting of a liquid crystal display, an EL display, a personal computer, a video camera, a portable information terminal, a digital camera, a digital video disk player, a goggle-type display, an electronic game device, and a projector.
7. (New) A method of manufacturing a semiconductor device

comprising:

forming an amorphous semiconductor island over a first surface of a substrate;  
irradiating a laser light toward the amorphous semiconductor island for  
forming a crystalline semiconductor island; and

removing a part of the crystalline semiconductor island by etching,

wherein one part of the laser light is irradiated on a first surface of the  
amorphous semiconductor island,

wherein another part of the laser light is transmitted through the substrate and  
reflected by a reflection plate and transmitted through the substrate again and  
irradiated on a second surface of the amorphous semiconductor island, and

wherein the second surface of the semiconductor island is on an opposite side of the  
first surface of the semiconductor island.

8. (New) A method according to claim 7, wherein the reflection plate  
has a diffusion reflection ratio of 50 through 70% with respect to the laser light.

9. (New) A method according to claim 7, further comprising a step of  
forming a base film over the substrate before the step of irradiating the laser light.

10. (New) A method according to claim 7, wherein the reflection plate  
has a surface having projections and depressions, where the laser light is reflected.

11. (New) A method according to claim 7, wherein the semiconductor  
device is incorporated into an electronic appliance selected from the group consisting  
of a liquid crystal display, an EL display, a personal computer, a video camera, a  
portable information terminal, a digital camera, a digital video disk player, a goggle-  
type display, an electronic game device, and a projector.